

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

636E0371

SENATE BILL NO. 109

Introduced by: Senators Staggers, Apa, and Koetzle and Representatives McCoy, Begalka,
Hennies (Don), and Kooistra

1 FOR AN ACT ENTITLED, An Act to make the refund the payment of certain inheritance tax
2 collections.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. The provisions of chapter 10-40 do not apply to the transfer of any real or
5 personal property from any person who dies on or after November 7, 2000.

6 Section 2. The Department of Revenue shall refund any tax paid pursuant to chapter 10-40
7 that is now exempt pursuant to section 1 of this Act.